



March 20, 2007

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Honorable Robert D. Drain  
United States Bankruptcy Court for the Southern District of New York  
One Bowling Green, Room 610  
New York, NY 10004

Response to Ninth Omnibus Claims Objection: Delphi Corporation, et al, Debtors  
Chapter 11 Case No. 05-44481 (RDD)

A. Title of the Claims Objection - Claims Subject to Modification  
Claim # 14795 filed 07/31/2006

B. Name and description of claim - Creative Techniques, Inc.  
\$23040.60 for goods provided as follows:

Invoice# 25761	dated 09/21/05	\$5850.00	PO# CVS40744
Invoice# 25653	dated 09/02/05	\$1460.00	PO# RPS47456
Invoice# 25672	dated 09/09/05	\$4896.00	PO# RPS47456
Invoice# 25712	dated 09/13/05	\$1844.00	PO# RPS47456
Invoice# 25718	dated 09/14/05	\$1195.60	PO# AES36880
Invoice# 25872	dated 10/06/05	\$3325.00	PO# S2S54864
Invoice# 25188	dated 06/22/05	\$4670.00	PO# DYS81876

C. Statement why claim should not be disallowed:

Delivered goods subject to Purchase Orders as specified above. Claims were not overstated or in foreign currency.

D. Proof of claim previously filed.

E. Amount of Claim - \$23040.60

F. Address to return reply: Creative Techniques, Inc. 2441 N Opdyke Rd.  
Auburn Hills, MI 48326

Sincerely,

Bob Nyquist  
Chief Financial Officer